In the Matter of the Petition

of

Contracting Plumbers Cooperative

Restoration Corp.

for the Years 1968, 1969 & 1970.

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Corporation Franchise Tax under Article 9-A of the Tax Law

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 14th day of December, 1979, he served the within notice of Default by certified mail upon Contracting Plumbers Cooperative, Restoration Corp., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Contracting Plumbers Cooperative Restoration Corp. 55 Willoughby St. Brooklyn, NY 11201

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this 14th day of December, 1979.

Joanne Knapp

In the Matter of the Petition

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Contracting Plumbers Cooperative

Restoration Corp.

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Corporation Franchise Tax under Article 9-A of the Tax Law for the Years 1968, 1969 & 1970.

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 14th day of December, 1979, he served the within notice of Default by certified mail upon the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Sirs

Kuh, Goldman, Cooperman & Levitt

800 Third Ave.

New York, NY 10022

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the representative of the petitioner herein and that the address set forth on said wrapper is the last known address of the representative of the petitioner.

Sworn to before me this 14th day of December, 1979.

Jeanne Knapp



STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

STATE TAX COMMISSION

JAMES H. TULLY JR., PRESIDENT

MILTON KOERNER

THOMAS H. LYNCH

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

December 14, 1979

Contracting Plumbers Cooperative Restoration Corp. 55 Willoughby St. Brooklyn, NY 11201

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Victoria Yarr

cc: Petitioner's Representative Kuh, Goldman, Cooperman & Levitt 800 Third Ave. New York, NY 10022 Taxing Bureau's Representative In the Matter of the Petition

of

Contracting Plumbers Cooperative Restoration Corp. :

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of :

Corporation Franchise Tax under Article 9-A of

the <u>Tax</u> Law for the Years 1968, 1969 & 1970.

Petitioner Contracting Plumbers Cooperative Restoration Corp., 55 Willoughby St., Brooklyn, NY 11201 filed a petition for redetermination of deficiency or for refund of Corporation Franchise Tax under Article 9-A of the Tax Law for the Years 1968, 1969 & 1970. File No. 24194.

A pre-hearing conference on the petition was scheduled before James A. Fortune, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Thursday, October 18, 1979 at 2:30 p.m.. Notice of said pre-hearing conference was given to petitioner and petitioner's representative, . Petitioner or petitioner's representative did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Contracting Plumbers Cooperative Restoration Corp. be and the same is hereby denied.

DATED: Albany, New York

DEC 1 4 1979

STATE TAX COMMISSION

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COMMISSIONER

COMMISSIONER